

## Regulations on Exports, Imports And Customs in the Free Trade-Industrial Zones

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### Chapter One: Definitions

#### Article 1

In these Regulations, the following terms are used in lieu of the respective phrases:

**Zone:** Each one of the Free Trade – Industrial Zones as established by Law

**The Law:** The Law on Administration of Free Trade – Industrial Zones of the Islamic Republic of Iran, enacted in 1372, and other laws to be enacted in this respect in the future.

**Customs Territory:** The state of the Islamic Republic of Iran, its territorial waters and air space where the customs and export and import laws of the country are fully enforced.

**High Council:** The High Council of Free Trade–Industrial Zones of the Islamic Republic of Iran.

**Authority:** The Organization of each Free Trade–Industrial Zone.

**Port and Airport Charges:** The amount which an Authority collects from owners of goods and or air freight forwarders for the provision of port and airport facilities for the purpose of maritime and air transport and aircraft traffic.

**Service charges:** The amounts which the Authority of each Zone collect for rendering warehousing, unloading transportation, loading, stacking, storage operations, extraordinary testing and tariff classification, issuance of the certificate of origin and other services rendered at the time of provisional exportation or importation, transit, transshipment and returning the goods abroad.

**Value Added:** The difference between the price of the goods and the value of the material used in their production.

**Value:** With respect to the goods imported to Free Zones, it is the CIF price of the goods.

**Regulation on Exports, Imports and Customs Affairs of the Free Zones:** Regulations enforced within the framework of the Law on Administration of Free Zones by an Authority, upon approval by High Council.

**Authority Customs:** A division of the organization of the Zone Authority: which is responsible for enforcement of Export – Import Regulation in each Zone.

**Customs Office Stationed in a Zone:** A division of the organization of the Iranian Customs which is responsible for enforcement of the export–import regulation.

### Chapter Two: Authorized Customs Activities and Operations in a Zone and Regulations thereof

#### A. Import of goods into Free Trade–Industrial Zones

#### Article 2

Import of any kind of goods to each of the Zones is permitted with the exception of the goods which are prohibited in accordance to Islamic laws or the laws of the country in which the Zones names are stipulated or are unauthorized in accordance with special regulations of a Zone.

## **Note**

Import of goods originally produced in Israel is prohibited.

## **Article 3**

The Authority is required to communicate with the Ministry of Commerce and Iranian Customs monthly statistics of all the goods imported into the Zone for keeping customs statistics and records.

## **Article 4**

The procedure for the importation of goods into a Zone, entailing minimum formalities shall be drawn up by the Authority of a Zone, but in all cases observance of the rules and regulations pertaining to hygiene, security, culture and standards, in accordance with the prevailing norms in the Zone, shall be mandatory.

## **Note**

Human hygiene standards shall be set by the Authority in coordination with the Ministry of Health, Treatment and Medical Education.

## **Article 5**

Importation of goods into a Zone is authorized in the following manner and shall be overhand by these Regulations:

1. Goods such as construction materials, tools and construction implements for building, manufacturing, commercial services, housing and infrastructure purposes (excluding decorative items and furniture) that enter a Zone from abroad or other parts of the country are, at the discretion of the Zone Authority and in quantities needed, exempt from payment of port and airport charges but are subject to service charges.

2. Machinery, raw materials, components, and parts required for production, productive equipment and implements, spare parts for producing machinery for capital transportation vehicles (excluding passenger cars and leisure boats) are exempt from payment of port and import charges but are subject to service charges.

3. Goods that enter a Zone from abroad or from other Free Zones (excluding goods specified in paragraph (1) and (2) of this Article and are conclusively cleared from customs shall be subject to the payment of port and airport charges, in the event that the said goods are re-exported, the port and airport

charges shall be reimbursed.

4. Entry of goods for safekeeping in bonded warehouses for a specified period is authorized. The transfer of such goods to the said warehouses is subject to internal transit formalities of the Zone concerned and the use and transport of goods from the said warehouse without the knowledge and authorization of procedures of the Authority shall be considered a violation of the Regulations.

5. Excepting the cases where the Authority of a Zone may decide other arrangements, temporary importation of goods from abroad, other Free Zones of the country or from the customs territory, for display at fairs and exhibitions, re-export, re-packaging, separating, grading and sorting, clearing, mixing and similar purposes is within the authority of each Zone. The use or sale of such goods in the Zone which is imported from abroad, shall be subject to port and airport charges, based on the value of the goods at the value date of their entry into the Zones, and the customs formalities are finalized.

### **Note**

The goods that enter a Zone from abroad or from other Free Zones or from other parts of the country for the purpose of finishing or repair are authorized imports of a temporary nature and in accordance with the rules of the Zone and upon payment of service charges but are exempt from port and airport charges the time limit for keeping such goods in a zone on a temporary basis shall be a maximum of two years.

6. The entry and unloading of goods in Zone ports as designated by the Authority for the purpose of transshipment and external transit are permitted, subject to the payment of service charges and the completion of required formalities.

7. All the goods transported from abroad destined for the Free Zones or from Free Zones destined for abroad passing through the mainland are subject to the regulations and procedures of foreign transit subject of Article (7) of the Regulations on Customs Affairs Law which shall be implemented with utmost simplicity and minimum formalities.

### **Note**

External transit of legally prohibited goods requires the authorization of the High Council of Free Zones.

## **B. Exportation and Exit of Goods from the Free Trade– Industrial Zones of the Islamic Republic of Iran**

## **Article 6**

Upon observance of respective Regulations, the Authority is authorized to issue certificates of origin for goods which leave the Zone. The respective official authorities within the Iranian territory are obliged to accept such certificate of origin.

## **Article 7**

The exportation of goods from the Free Zones are subject to the guidelines determined by the Authority within the framework of these Regulations which shall be implemented with utmost simplicity and minimum formalities.

## **Note**

The manifest of vehicles leaving a Zone for the destination of foreign countries, other Free Zones and or other parts of the Country is valid, upon confirmation by the Authority.

## **Article 8**

The Authority is required to report to the Ministry of Commerce and Iranian Customs monthly statistical recordings.

## **Article 9**

The exportation or exit of goods from a Zone is authorized in accordance with regulations and in the following manner:

- 1.** The exportation of goods manufactured in the Zone to foreign countries or other Free Zones of the country, regardless of whether the raw materials used in their production are originated from inside the country, foreign countries or other Free Trade Zones of the country, is authorized but requires submission of an export declaration for statistical records keeping.
- 2.** The importation of goods manufactured in the Zone into other parts of the country is exempt from customs duties and commercial benefit tax to the extent of their value added plus the value of the raw materials used therein, customs duties and commercial benefit tax shall be levied only on imported raw materials and parts used in such goods.
- 3.** The importation of foreign good (including consumer goods, raw materials, machinery and other goods) which are shipped intact from a Zone to other parts of the country is permitted, but their clearance from customs is subject to observance of the general Export – Import Regulations and customs regulations of the country.
- 4.** The exportation of domestic goods, if intact, from a Zone to foreign countries is subject to compliance with the general Export – Import Regulations of the country.
- 5.** The temporary entry of goods to a Zone from other parts of the country for the purpose of repairs or

finishing which are returned to the country after finishing or repairs, is authorized and is subject to the procedures set forth in the Customs Law, They are exempt from customs duties and commercial benefit tax with respect to the amount of the wages paid for such repairs and finishing, but replaced or added parts and components and prices of foreign origin shall be subject to customs duties and commercial benefit tax on the basis of the general Export–Import Regulations of the country;

6. Returning back of the very goods imported to the Zone from abroad ,or returning back of the goods imported from other parts of the country into the Zone is permissible in accordance with the permit of the Zone Authority.

7. The temporary exit of goods from a Zone to a foreign destination or other parts of the country (excluding the goods that have entered into a Zone from other parts of the country) is permitted upon obtaining prior authorization from the Authority, such goods are exempt from port and airport charges when returned to the Zone.

## **Article 10**

The exportation or exit of goods from the premises of a Zone in any one of the manners mentioned in paragraphs of Article (9) is subject to the payment of service charges to a Zone, if services and facilities of the respective Zone are utilized.

## **C. Regulations on Goods Accompanying Passengers**

### **Article 11**

Travelers, whether Iranian or foreigners, who directly enter a Zone through authorized airports or ports are allowed to bring along into a Zone goods (excluding the goods prohibited by religion or law) to the extent that they are not of commercial nature and clear them without payment of airport charges.

### **Note**

Natural or legal persons intending to reside in a Zone for more than one year and whose residence is approved by the Authority are allowed to import into a Zone only once their household appliances and office equipment in reasonable quantities without payment of port and airport charges.

### **Article 12**

Travelers who depart directly to a foreign destination from a Zone are allowed to take along all goods (excluding the goods prohibited by religion or law) without obtaining authorization, provided that the goods are not of commercial nature.

### **Note**

Exit of antiques, handwritten books, original cultural objects and various coins is not permitted.

### **Article 13**

Goods accompanying travelers who intend to leave a Zone for other parts of the country shall be subject to the general Export- Import Regulations of the country.

## **D. Regulations on Violations**

### **Article 14**

The Authority is required to refrain from clearance from customs the goods whose importation is prohibited or can not be cleared from customs in accordance with the Zone's regulations, excluding the religiously or legally prohibited goods, in which the names of the Free Zones are stipulated if such goods are declared with full name and complete particulars and specifications for the purpose of final importation, and the free Zones must notify in writing the owner of the goods or his representative that he must send the goods out of the Zone within a maximum period of time determined by the Authority. Goods prohibited by religion or law shall, in which the names of the Free Zones are stipulated, be governed by relevant regulations.

## **E. Miscellaneous Regulations**

### **Article 15**

Wherever it turns out after customs clearance of goods, that the funds whose collection a duty of the Authority were received in excess of or less than the required amount, the Authority and the owner of the goods can claim and receive, as the case may be, the respective differential within four months from the date of signing the clearance document of the goods concerned.

### **Article 16**

Air and maritime freight forwarding agencies and owners or users of transport vehicles are required to submit, at the time of the entry of the transport vehicles into the authorized airport, port and or land terminals, to the Authority one photocopy or copy of the bill of lading relating to each item of the goods attached to the list of the whole cargo.

### **Article 17**

Control of and supervision over the importation and exportation of goods from the Free Zone to other parts of the country shall be the function of Customs Office of the Islamic Republic of Iran. The head of customs office stationed in a Zone shall be appointed by the Director of the Customs Office, upon the

proposal by the Authority.

**Note**

The control of and supervision over the importation and exportation of goods from the Free Zone to other countries shall be the function of the Authority Customs Office, in accordance with these regulations and the relevant legal guidelines.